

COUNTY OF CONTRA COSTA

Treasurer-Tax Collector's Office—Business License Tax Division 625 Court Street, Suite 100, Martinez, CA 94553-0063
Tel. (925) 957-5290 Fax (925) 957-2898

Please Check One:
New business□
Change of owner □
Add'l location
Resumption of bus
Other

BUSINESS LICENSE APPLICATION

Separate application is required for persons engaged in more than one type of business.

Business Name						
Business Location (Not a P.O. Box)						
City	State	ZIP	Bus. Phone ()			
Mailing Address (If different)						
City_						
Where applicable Copies of the Certificate of Fictitious Business Name and/or Articles of Incorporation are required with application.						
Start Date: Description of Business :						
Ownership Type:	☐ Ltd. Liability Corpo	ration 🔲 S	Sole Proprietorship	artnership		
Contractor's License No (copy required).: Expiration Date: Federal ID:						
CONFIDENTIAL INFORMATION – Enter below names of Owners, Partners, or Corporate Officers						
Name		Title	Pho	ne ()		
First MI Address						
City			Social Security Number			
,						
Name First MI	Last	Title	Pho	ne ()		
Address				ne ()		
City	State	ZIP	Social Security Number			
CONFIDENTIAL INFORMAITON – In case of an emergency.						
Name		Title	Pho	ne ()		
First MI Address						
City			E-mail	, ,		
PLEASE FILL IN THE APPROPRIATE BOXES BELOW AND SIGN If applicable, check the appropriate Exemption box: \[\begin{align*} \b						
If applicable, check the appropriate Exemption box: \square A \square B \square C \square D \square E \square F \square G See backside of application for explanation of choices.						
Business License Fee Calculation						
Flat Fee per Business (Class A & B, see definition on back)						
Full-Time Employees over one (see definition on back) # Employees X \$10.00 ² \$						
Tobacco Vendor License Fee (<i>if applicable</i>)# Locations X \$160.00 \$						
Alcoholic Beverage Vendor License Fee (if applicable) # Locations X \$400.00 \$						
Other Fees (<i>Transfer or Duplicate License</i>) \$10.00 \$ Quarterly Proration Q1=Jul-Sep Q2=Oct-Dec Q3=Jan-Mar Q4=Apr-Jun						
Class A Bus. \$100.00 \$75.00 2FT Employee \$10.00 \$7.50	\$50.00 \$25.00 \$5.00 \$2.50		nd Payable (Sum of all lines)	\$		
I declare under penalty of perjury that to my knowledge all information contained herein is complete, true and correct.						
Authorized Signature ORIGINAL NON-ELECTRONIC SIGNATURE ONLY Title Date						
Submit this business license application form together with full payment and a signed Notice of Compliance to the above address. Please make your check or money order payable to Contra Costa County Tax Collector. Do NOT mail cash. A business license will be mailed to the business address after the application is processed. Allow up to two weeks to receive your license. The expiration date for all business licenses is June 30, the last day of the county's fiscal year. A renewal application will be sent prior to the expiration date for the following fiscal year. It is important you notify this office for any changes in the information or status of your business. NOTE : The holder of the business license is not entitled to carry on any business that does						

not comply with other applicable laws nor to carry on any business in any building or on any premises situated in a zone or locality in violation of any law.

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Revised 7/24/2008

A PORTION OF CONTRA COSTA COUNTY BUSINESS LICENSE TAX ORDINANCE

Article 64-14.402 Definition & License Requirements

BUSINESS: Includes all activities engaged in or caused to be engaged in within the unincorporated area of the County with the objective of gain, benefit or advantage, whether direct or indirect, to the taxpayer or to others, but does not include the services rendered by an employee to his or her employer or a casual or isolated transaction.

AMUSEMENT AND ITINERANT BUSINESSES: Includes only those businesses which are (1) not operated or carried on regularly throughout the year in the unincorporated area of the County, such as circuses, carnivals, and other exhibitions or entertainment on an occasional basis and not otherwise licensed and (2) involve the operation of a temporary place of sale, and itinerant vendors, peddlers, hawkers and solicitors.

EMPLOYEE means every person engaged in the operation or conduct of any business whether as an owner, any member of owner's family, partner, associate, agent, manager or solicitor, and any and all other persons engaged in such business. In addition, an "employee" means any person who works for or receives a salary for work in the unincorporated area of the county, from which Federal Withholding tax or Federal Insurance Contribution Act (FICA) funds have been withheld.

FULL TIME EQUIVALENT EMPLOYEE: Shall be calculated by ascertaining the total number of hours of service including vacation, or other paid leave, performed by all employees of applicant within the unincorporated area of the County during the previous year ending on December 31st and dividing the total number of hours of service thus obtained by the number of hours of service constituting a year's work of one full-time employee according to the custom of laws governing such employment. In the absence of other such standards, 1800 hours of service per year shall constitute one full-time employee. *Example: If you have 10 employees who worked a total of 10,000 hours during the year, you will declare 6 full-time equivalent employees (10,000 hours divided by 1800 hour standard = 5.55 or 6 rounded up).*

EXEMPTIONS: Exemptions must be requested and acceptable annual proof must be presented to the Tax Collector that shows the business meets one or more of the following criteria:

- A. Non-profit organizations as defined in Section 501 (c)(1), (2) or (3) of the Internal Revenue Code, as it currently exists or is hereafter amended.
- B. Business exempt from local taxation by virtue of the Constitution or applicable statutes of the United States or the State of California.
- C. Businesses with proof of annual gross receipts less than \$20,000 per year.
- D. Businesses which rent or lease to others no more than 4 residential dwelling units.
- E. Any public utility which pays a franchise tax to the County based on gross receipts. The exemption applies only to the businesses conducted under the franchise agreement.
- F. Every peddler, solicitor or person entitled to exemption from the payment of any license provided for in this chapter upon the ground that such license casts an unreasonable burden upon his/her right to engage in commerce with foreign nations or among the several states, or conflicts with the regulations of the United States Congress respecting interstate commerce.
- G. Businesses engaged in growing livestock, poultry or agricultural products for sale or disposal by the growers themselves.

ANNUAL LICENSE:

- A. All licenses issued, except daily licenses, and the first license issued to a new business, shall be issued and due for renewal effective July 1st and shall expire on the subsequent June 30th.
- B. Except for Contractors, new businesses shall have fees pro-rated to the beginning of the quarter in which the business is established and the license will expire June 30th.
- C. All daily license fees are due in advance by the day prior to the start of the business activity for which the license is necessary.

Article 64-14.8 Fees and Penalties

CLASS A: All businesses not defined as amusements or itinerant businesses.

Flat Fee \$100 per business entity.

Plus \$10 per full-time equivalent employee over one. Please see above definition of EMPLOYEE.

CLASS B: Amusements and itinerant businesses.

Flat Fee \$100 per day

Other Fees Transfer of License or Location \$10

Lost License/Duplicate License \$10

Return Check Fee \$85

PENALTIES AND INTEREST: If a business license tax remains unpaid, the Tax Collector shall:

- A. Impose twenty-five percent (25%) penalty for an annual license tax which is not paid within 30 days of the due date;
- B. Impose twenty-five percent (25%) penalty for a daily license tax which is not paid by the close of the day when it was due; and
- C. In addition to the penalties imposed, any person who fails to pay any license fee within 30 days of the due date shall pay interest at the rate of one and one-half percent (1½%) per month or fraction thereof on the amount of the fee and penalties from the day on which the license fee is delinquent, until paid.

Treasurer-Tax Collector's 625 Court Street Finance Building, Room 100 P. O. Box 631 Martinez, California 94553-0063 (925) 957-5280 (925) 957-2898 FAX

Signature



William J. Pollacek County Treasurer-Tax Collector

Russell V. Watts
Deputy Treasurer-Tax Collector

Joslyn Mitchell
Tax Operations Supervisor

TO ALL BUSINESS LICENSE APPLICANTS IMPORTANT NOTICE OF COMPLIANCE

The issuance of a Business License to any person shall not entitle the holder thereof to carry on any business unless he/she has complied with all of the requirements of any other applicable laws, nor to carry on any business in any building or on any premises situated in a zone or locality in violation of any law. Please contact the appropriate department listed below for compliance.

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Appl	e Occupation, Zoning, Sign Permits lication and Permit Center (925) 335-1381 //www.co.contra-costa.ca.us/depart/bi/	Contractor's License Contractors State License Board(800) 321-2752 http://www.cslb.ca.gov/
Cleri	ious Business Name Statement k-Recorder's Office(925) 335-7900 www.co.contra-costa.ca.us/depart/elect/clerk/index.html	Social Security Numbers Social Security Office(800) 772-1213 http://www.ssa.gov/
Envi	d Preparers and Handlers Regulations ronmental Health Services (925) 646-5225 //www.cchealth.org/eh/	Worker's Compensation Insurance Dept of Industrial Relations(510) 622-2861 http://www.dir.ca.gov/
Calif	er's Permit fornia Board of Equalization (510) 622-4100 //www.boe.ca.gov/	Corporations, Companies, Partnerships Secretary of State(916) 653-6814 http://www.sos.ca.gov/
Cal/0	upational Safety DSHA(510) 286-7000 //www.dir.ca.gov/occupational_safety.html	Employee-Related Taxes Employment Development Dept(888) 745-3886 http://www.edd.cahwnet.gov/
Sher	itors and Peddlers Registration iff's Office(925) 335-1571 //www.cocosheriff.org/	State Taxes Franchise Tax Board(800) 852-5711 http://www.ftb.ca.gov/
Fire	I Fire Regulations Protection District(925) 941-3300 //www.co.contra-costa.ca.us/depart/fd/	Federal Taxes IRS(800) 829-1040 http://www.irs.gov/
Cou	ness Property Tax and Change of Ownership nty Assessor's Office(925) 313-7600 //www.co.contra-costa.ca.us/depart/assr/assr.htm	Additional State Information Department of Consumer Affairs(800) 952-5210 Website: http://www.dca.ca.gov/
	cknowledgement of this notice MUST BE SIC RNED along with your Business License Appli	SNED BY ANY AUTHORIZED INDIVIDUAL AND cation and appropriate fees.